

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### EXTRAORDINARY

#### GOVERNMENT OF GOA, DAMAN AND DIU

Finance Department (Revenue and Control)

#### Notification

Fin(R&C)/2-36/AR/28/77

In exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) and all other powers enabling it in that behalf, the Government of Goa, Daman and Diu hereby makes the following Rules so as to further amend the Goa, Daman and Diu Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa, Daman and Diu Sales Tax (Fourteenth Amendment) Rules, 1977.

(2) They shall come into force immediately.

2. *Amendment of Rule 13.*—In rule 13 of the Goa, Daman and Diu Sales Tax Rules, 1964,—

(i) For the marginal heading the following shall be substituted, namely:—

*“Payment of tax and filing of returns of turnover.—”*

(ii) the existing sub-rules (1), (2), (3), (4) and (5) shall be re-numbered as sub-rules (2), (3), (4), (5) and (6) and before the sub-rule so re-numbered the following shall be inserted, namely:—

“(1) Such dealers who are liable to pay tax and who are required to do so by the Appropriate Assessing Authority by notice in writing, and every registered dealer shall pay the tax payable under the Act for every month within thirty days from the expiry of each month.

Provided that the dealers/dealer referred to above may, at their/his option, pay for the first and second month of every quarter one-third

of the amount payable for the previous quarter, and may adjust any deficiency or excess arising out of short payments or excess payments, (if any), made in the first two months of the quarter in the third month of the same quarter.

*Explanation:* For the purposes of this sub-rule, ‘month’ in respect of a registered dealer, who has validly exercised the option and declared his accounting year to be different from the financial year, shall be the month of that year.”;

(iii) in the existing proviso to re-numbered sub-rule (2), the expression “, after coming into force of these rules”, shall be deleted;

(iv) after the existing proviso to re-numbered sub-rule (2), the following proviso shall be added, namely:—

“Provided further that in respect of a registered dealer who has been allowed variation in the accounting year, in conformity with the accounts maintained, the first returns of sales will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per previous accounting year, upto the end of the quarter of the year for which variation is allowed.”;

(v) in sub-rule (3) so re-numbered, for the expression “provision of sub-rule (1)” the expression “provision of sub-rule (2)” shall be substituted;

(vi) in sub-rule (4) so re-numbered, for the expression “the first ten days” the expression “the first fifteen days” shall be substituted;

(vii) in sub-rule (5) so re-numbered, for the expression “the receipt for payment” the expression “the receipts for payments” shall be substituted.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukthankar, Under Secretary (Finance).

Panaji, 30th January, 1978.